

§ 252.1

RECEIPT IN MANUFACTURING BONDED WAREHOUSE

252.285 Receipt in manufacturing bonded warehouse.

RECEIPT IN CUSTOMS BONDED WAREHOUSE

252.286 Receipt in customs bonded warehouse.

RECEIPT IN FOREIGN-TRADE ZONE

252.290 Receipt in foreign-trade zone.

CUSTOMS GAUGE

252.291 Customs Form 6001.

ALTERNATE PROCEDURES

252.295 Exception for export of beer.

Subpart O—Losses

DISTILLED SPIRITS

252.301 Loss of distilled spirits in transit.

252.302 Notice to exporter.

252.303 Filing of claims.

252.304 Action on claim.

SPECIALLY DENATURED SPIRITS

252.310 Loss of specially denatured spirits in transit.

WINE

252.315 Loss of wine in transit.

252.316 Notice to exporter.

252.317 Filing of claims.

252.318 Action on claim.

BEER AND BEER CONCENTRATE

252.320 Loss of beer and beer concentrate in transit.

252.321 Tax assessed on loss not accounted for.

Subpart P—Action on Claims

252.331 Claims supported by bond, Form 2738.

252.332 Claim against bond.

252.333 Where no bond is filed.

252.334 Credit allowance.

252.335 Disallowance of claim.

AUTHORITY: 5 U.S.C. 552(a); 19 U.S.C. 81c, 1202; 26 U.S.C. 5001, 5007, 5008, 5041, 5051, 5054, 5061, 5111, 5112, 5114, 5121, 5122, 5124, 5201, 5205, 5207, 5232, 5273, 5301, 5313, 5555, 6302, 7805; 27 U.S.C. 203, 205; 44 U.S.C. 3504(h).

SOURCE: 25 FR 5734, June 23, 1960, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975.

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Subpart A—Scope

§ 252.1 General.

The regulations in this part relate to exportation, lading for use on vessels and aircraft, and the transfer to a foreign-trade zone or a manufacturing bonded warehouse, class 6, of distilled spirits (including specially denatured spirits), beer, and wine, and in the case of distilled spirits and wine only, transfer to a customs bonded warehouse as provided for in 26 U.S.C. 5066 and 5362, whether without payment of tax, free of tax, or with benefit of drawback, and includes requirements with respect to removal, shipment, lading, deposit, evidence of exportation, losses, claims, and bonds.

[T.D. ATF-88, 46 FR 39814, Aug. 5, 1981]

§ 252.2 Forms prescribed.

(a) The Director is authorized to prescribe all forms required by this part. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall be furnished as required by this part.

(b) Requests for forms should be mailed to the ATF Distribution Center, 7943 Angus Court, Springfield, Virginia 22153.

(5 U.S.C. 552(a) (80 Stat. 383, as amended))

[T.D. ATF-92, 46 FR 46921, Sept. 23, 1981, as amended by T.D. ATF-249, 52 FR 5963, Feb. 27, 1987; T.D. ATF-372, 61 FR 20725, May 8, 1996]

§ 252.3 Related regulations.

Regulations relating to this part are listed below:

19 CFR Chapter I—Customs Regulations

27 CFR Part 1—Basic Permit Requirements Under the Federal Alcohol Administration Act

27 CFR Part 4—Labeling and Advertising of Wine

27 CFR Part 19—Distilled Spirits Plants

27 CFR Part 21—Formulas for Denatured Alcohol and Rum

27 CFR Part 24—Wine

27 CFR Part 25—Beer

27 CFR Part 30—Gauging Manual

27 CFR Part 194—Liquor Dealers